

DECLARATION AND POWER OF ATTORNEY

As a below-named inventor, I hereby declare that:

My residence, post office address, and citizenship are as stated below next to my name.

I believe I am the original, first and sole inventor (if only one name is listed below) or an original, first and joint inventor (if plural names are listed below) of the subject matter which is claimed and for which a patent is sought on the invention entitled: MASKING MATERIAL

the specification of which
(check one)

 X is attached hereto
_____ was filed on _____ as
Application Serial No. _____
and was amended on _____
(if applicable)

I hereby state that I have reviewed and understand the contents of the above-identified specification, including the claims, as amended by any amendment referred to above.

I acknowledge the duty to disclose to the U.S. Patent and Trademark Office all information known to me to be material to the patentability as defined in Title 37, Code of Federal Regulations, Section 1.56.

I hereby claim foreign priority benefits under Title 35, United States Code, Section 119(a)-(d) or Section 365(b) of any foreign application(s) for patent or inventor's certificate, or Section 365(a) of any PCT International Application which designated at least one country other than the United States, listed below. I have also identified below any foreign application for patent or inventor's certificate, or PCT International Application having a filing date before that of the earliest application from which priority is claimed:

Prior Foreign Application(s)

Priority Claimed

<u>Number</u>	<u>Country</u>	<u>Filing Date</u>	<u>Yes</u>	<u>No</u>
JP2002-314171	JAPAN	Oct. 29, 2002	X	
_____	_____	_____	_____	_____

I hereby claim the benefit under Title 35, United States Code, Section 119(e) of any United States provisional application(s) listed below:

<u>Provisional Application Serial No.</u>	<u>Filing Date</u>	<u>Status</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____

I hereby claim the benefit under Title 35, United States Code, Section 120 of any United States Application(s), or Section 365(c) of any PCT International Application(s) designating the United States listed below. Insofar as this application discloses and claims subject matter in addition to that disclosed in any such prior Application in the manner provided by the first paragraph of Title 35, United States Code, Section 112, I acknowledge the duty to disclose to the United States Patent and Trademark Office all information known to me to be material to patentability as defined in Title 37, Code of Federal Regulations, Section 1.56, which became available between the filing date(s) of such prior application(s) and the national or PCT international filing date of this application:

Application Serial No.Filing DateStatus

And I hereby appoint:

Donald S. Dowden, Reg. No. 20,701; Ivan S. Kavrukov Reg. No. 25,161; Christopher C. Dunham Reg. No. 22,031; Jay H. Maioli, Reg. No. 27,213; William E. Pelton, Reg. No. 25,702; Robert D. Katz, Reg. No. 30,141; and each of them, all c/o Cooper & Dunham LLP of 1185 Avenue of the Americas, New York, NY 10036 (Tel: 212-278-0400), my attorneys, each with full power of substitution and revocation, to prosecute this application, to make alterations and amendments therein, to receive the patent, to transact all business in the Patent and Trademark Office connected therewith and to file any International Applications which are based thereon under the provisions of the Patent Cooperation Treaty.

Please address all communications, and direct all telephone calls, regarding this application to

Donald S. DowdenReg. No. 20,701Cooper & Dunham LLP1185 Avenue of the AmericasNew York, N.Y. 10036

Tel. (212) 278-0400

I hereby declare that all statements made herein of my own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under Section 1001 of Title 18 of the United States Code and that such willful false statements may jeopardize the validity of the application or any patent issued thereon.

Full name of sole or
first joint inventor

OGAWA Masanori

Inventor's signature

Masanori Ogawa

Citizenship

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Date of Signature

April 10, 2005

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joint inventor (if any) _____

Inventor's signature _____

Citizenship _____ Date of Signature _____

Residence _____

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joint inventor (if any) _____

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joint inventor (if any) _____

Inventor's signature _____

Citizenship _____ Date of Signature _____

Residence _____

Post Office Address _____
